

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2011-12

Fiscal year	Diesel	Revenue ^a (In thousands)			Tax paid at reduced rate by transit districts ^c (In thousands)	International Fuel Tax Agreement ^d (IFTA) Tax Rate on January 1		
		Alternative Fuels		Total				
		Per Unit Basis	Flat Rate Basis ^b					
1	2	3	4	5	6	7		
2011-12	\$383,414 ^e	\$5,050	\$699	\$389,163	\$1,190	\$.435 ^e		
2010-11	488,064	4,160	1,049	493,273	1,339	.397		
2009-10	500,897	3,103	452	504,453	1,414	.373		
2008-09	514,616	2,860	886	518,363	1,522	.437		
2007-08	571,719	3,607	644	575,970	1,426	.366		
2006-07	578,401	2,163	863	581,427	1,530	.367		
2005-06	548,941	2,545	547	552,033	1,368	.330		
2004-05	524,551	1,934	823	527,309	1,644	.295		
2003-04	508,331	2,090	603	511,024	1,391	.278		
2002-03	478,312	1,399	1,032	480,743	1,156	.263		
2001-02	483,734	1,294	1,025	486,053	1,377	.282		
2000-01	464,812	1,191	785	466,788	1,466	.271		
1999-00	470,044	1,105	534	471,683	1,380	.250		
1998-99	419,268	884	567	420,719	1,281	.251		
1997-98	413,032	1,052	659	414,744	1,304	.263 ^f		
1996-97	393,936	1,137	634	395,707	1,332	.18		
1995-96	341,835 ^{d,g}	1,200	711	343,745	1,308	.18		
1994-95	351,265	1,783	543	353,590	1,554			
1993-94	317,272 ^h	2,280	587	320,138	935			
1992-93	301,261 ^h	2,216	574	304,051	958			
1991-92 ⁱ	282,934 ^h	2,125	764	285,823	1,045			
1990-91	234,751 ^h	2,186	595	237,531	1,010			
1989-90	164,967	2,179	564	167,709	1,168			
1988-89	155,119	2,099	568	157,785	1,000			
1987-88	151,624	2,196	796	154,615	1,266			
1986-87	144,613	1,464	885	146,962	1,013			
1985-86	132,192	1,622	1,149	134,964	872			
1984-85	126,616	1,864	1,252	129,733	788			
1983-84	122,823	1,810	1,353	125,986	813			
1982-83	94,703 ^h	1,776	1,355	97,834	748			
1981-82	78,739	1,664	1,370	81,773	783			
1980-81	79,021	1,426	1,323	81,769	659			
1979-80	77,960	1,039	1,145	80,144	637			
1978-79	73,916	673	941	75,530	624			
1977-78	66,105	640	1,019	67,764	553			
1976-77	61,424	643	1,054	63,121	527			
1975-76	55,402	386	1,067	56,855	507			
1974-75	50,539	202		50,741	395			
1973-74	51,875	289		52,164	382			
1972-73	49,551	290		49,841	354			
1971-72	45,382	599		45,981	330			
1970-71	41,338	813		42,151	338			
1969-70	39,741 ^j	755		40,496	320			
1968-69	36,838 ^j	774		37,612	311 ^k			
1967-68	33,561	814		34,375				
1966-67	30,651	829		31,480				
1965-66	30,186 ^l	1,028 ^{l,m}		31,214				
1964-65	28,254 ^l	1,211 ^l		29,465				
1963-64	25,258	1,274 ^m		26,532				
1962-63	23,136	1,187		24,323				
1961-62	21,580	1,291		22,871				
1960-61	20,173	1,446		21,619				

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2011-12—Concluded

Fiscal year	Diesel	Revenue ^a (In thousands)			Tax paid at reduced rate by transit districts ^c (In thousands)	International Fuel Tax Agreement ^d (IFTA) Tax Rate on January 1		
		Alternative Fuels		Total				
		Per Unit Basis	Flat Rate Basis ^b					
1	2	3	4	5	6	7		
1959-60	\$19,743	\$1,094		\$20,837				
1958-59	18,812			18,812				
1957-58	17,454			17,454				
1956-57	16,826			16,826				
1955-56	16,018			16,018				
1954-55	14,323			14,323				
1953-54	12,873 ^h			12,873				
1952-53	7,946			7,946				
1951-52	6,885			6,885				
1950-51	6,023			6,023				
1949-50	4,764			4,764				
1948-49	4,079			4,079				
1947-48	3,595 ^h			3,595				
1946-47	2,171			2,171				
1945-46	1,918			1,918				
1944-45	1,640			1,640				
1943-44	1,417			1,417				
1942-43	1,268			1,268				
1941-42	1,117			1,117				
1940-41	793			793				
1939-40	537			537				
1938-39	373			373				
1937-38	268 ^h			268				

- a. Includes interest and penalties which amounted to \$381,000 during the 2011-12 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 2, 3, and 5.
- d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- e. Effective July 1, 2011, under the Fuel Tax Swap, the state sales and use tax rate on sales and purchases of diesel fuel increased by 1.87 percent. At the same time, the state excise tax on diesel fuel decreased to 13 cents per gallon, offsetting the increase in the sales and use tax rates; the interstate user tax rate decreased to 34.7 cents per gallon.
- f. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and state sales tax rate was imposed on fuel subject to the interstate user tax.
- g. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- h. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4 1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- i. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- j. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- k. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- l. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- m. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- n. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.